
STATUTORY INSTRUMENTS

1994 No. 1983

FRIENDLY SOCIETIES

**The Friendly Societies (Accounts and
Related Provisions) Regulations 1994**

Made - - - - - *20th July 1994*
Laid before Parliament *1st August 1994*
Coming into force *1st September 1994*

**THE FRIENDLY SOCIETIES (ACCOUNTS AND
RELATED PROVISIONS) REGULATIONS 1994**

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Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Friendly Societies (Accounts and Related Provisions) Regulations 1994. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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2. Allocated investment return transferred from the non-technical account (item III.6)...
- 2a Investment income (8)(10) (a) income from shares in subsidiaries
3. Other technical income, net of reinsurance
4. Claims incurred, net of reinsurance (4) (a) claims paid
5. Change in other technical provisions, net of reinsurance, not shown...
6. Bonuses and rebates, net of reinsurance (5)
7. Net operating expenses (a) acquisition costs (6)
8. Other technical charges, net of reinsurance
9. Investment expenses and charges (8) (a) investment management expenses, including...
10. Sub-total (balance on the technical account for general business) (item...

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2. Investment income (8)(10) (a) income from shares in subsidiaries
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7. Bonuses and rebates, net of reinsurance (5)
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10. Unrealised losses on investments (9)
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- 11a Tax attributable to the long term business
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- 3a Unrealised gains on investments (9)
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- 5a Unrealised losses on investments (9)
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PART II — FORMAT OF CONSOLIDATED BALANCE SHEET
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7. An acquisition must be accounted for by the acquisition method...
8. (1) The acquisition method of accounting is as follows.
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12. Alternative valuation of fixed-income securities
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16. (1) This paragraph applies where the amounts to be included...

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PART II — FORMAT OF NON-DIRECTIVE SOCIETY BALANCE SHEET

Assets

A.

Investments

- I Land and buildings
II Mortgages on Land and Buildings
III British Government and British Government Guaranteed Securities
IV Other investments

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B.

Debtors

C.

Other assets

- I Tangible assets
- II Cash at bank and in hand
- III Other prepayments and accrued income

Liabilities

A.

Benefit and Benefit Reserves Funds

- I Sickness
- II Death
- III Members' fund
- IV Other Benefit and Benefit Reserves Funds
- V Management Fund

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- I Other creditors including taxation and social security
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- PART III — NOTES TO ANNUAL ACCOUNTS OF NON-DIRECTIVE SOCIETY

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- 1. There must be stated names of the persons who, at...
 - 2. The committee of management's annual report must contain:
 - 3. (1) If significant changes in the fixed assets of the...
 - 4. (1) Subject to subparagraphs (2) and (3), the committee of...
 - 5. (1) This paragraph applies to the committee of management's annual...
 - 6. (1) If at the end of the financial year the...
 - 7. The remuneration to be taken into account under paragraph 6(1)(b)...
 - 8. There must be contained in the committee of management's annual...
 - 9. There must be stated in the committee of management's annual...
 - 10. (1) The following applies if the society or any subsidiary...
 - 11. The committee of management's annual report must contain particulars of...
- PART II — NON-DIRECTIVE SOCIETY
- 12. The following paragraphs of Part I of this Schedule are...

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Explanatory Note

Changes to legislation:

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Changes and effects yet to be applied to :

- Sch. 1 para. 2a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 11a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 12a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 3a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 5a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 8a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 14 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 15 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 16 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. II coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. III coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(assets_paragraph)(A) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(assets_paragraph)(B) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(assets_paragraph)(C) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(assets_paragraph)(D) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(assets_paragraph)(E) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(assets_paragraph)(F) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(assets_paragraph)(G) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(liabilities_paragraph)(A) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(liabilities_paragraph)(B) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 para. Ba coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(liabilities_paragraph)(C) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(liabilities_paragraph)(D) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(liabilities_paragraph)(E) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(liabilities_paragraph)(F) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(liabilities_paragraph)(G) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 para. H coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. II coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. III coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. 1 words substituted by [S.I. 2005/2210 reg. 2\(5\)](#)
- Sch. 2 Pt. IV para. 1 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. IV para. 2 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. IV para. 3 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 3 para. 1 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 3 para. 2 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 3 para. 5 coming into force by [S.I. 1994/1983 reg. 1](#)

- Sch. 7 Pt. II Ch. 1(crossheading)(investments_paragraph)(II) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 1(crossheading)(investments_paragraph)(III) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 1(crossheading)(investments_paragraph)(IV) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 1(crossheading)(other)(assets_paragraph)(I) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 1(crossheading)(other)(assets_paragraph)(II) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 1(crossheading)(other)(assets_paragraph)(III) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(benefit)(and)(benefit)(reserves)(funds_paragraph) (I) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(benefit)(and)(benefit)(reserves)(funds_paragraph) (II) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(benefit)(and)(benefit)(reserves)(funds_paragraph) (III) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(benefit)(and)(benefit)(reserves)(funds_paragraph) (IV) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(creditors_paragraph)(I) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(creditors_paragraph)(II) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 1 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 2 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 3 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 4 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 5 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 6 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 7 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 8 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 9 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 10 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 11 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 12 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 1 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 2 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 3 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 4 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 5 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 6 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 7 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 8 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 9 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 10 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 10 words inserted by [S.I. 2005/2210 reg. 6\(3\)](#)
- Sch. 9 para. 7(3) words omitted by [S.I. 2005/2210 reg. 6\(2\)\(a\)](#)
- Sch. 9 para. 7(3) words substituted by [S.I. 2005/2210 reg. 6\(2\)\(b\)](#)
- reg. 1 coming into force by [S.I. 1994/1983 reg. 1](#)
- reg. 2 coming into force by [S.I. 1994/1983 reg. 1](#)
- reg. 2(1) words substituted by [S.I. 2005/2210 reg. 2\(2\)](#)
- reg. 3 coming into force by [S.I. 1994/1983 reg. 1](#)
- reg. 4 coming into force by [S.I. 1994/1983 reg. 1](#)
- reg. 5 coming into force by [S.I. 1994/1983 reg. 1](#)
- reg. 6 coming into force by [S.I. 1994/1983 reg. 1](#)
- reg. 7 coming into force by [S.I. 1994/1983 reg. 1](#)
- reg. 7(3) words substituted by [S.I. 2005/2210 reg. 2\(3\)\(a\)](#)

- reg. 7(7) words substituted by S.I. 2005/2210 reg. 2(3)(b)
- reg. 8 coming into force by S.I. 1994/1983 reg. 1
- reg. 9 coming into force by S.I. 1994/1983 reg. 1
- reg. 9 word substituted by S.I. 2001/3649 art. 211(5)
- reg. 10 coming into force by S.I. 1994/1983 reg. 1
- reg. 11 coming into force by S.I. 1994/1983 reg. 1
- reg. 12 coming into force by S.I. 1994/1983 reg. 1
- reg. 13 coming into force by S.I. 1994/1983 reg. 1
- reg. 14 coming into force by S.I. 1994/1983 reg. 1

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 Pt. I Ch. I. para. 1 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 2 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 3 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 4 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 5 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 6 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 7 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 8 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 9 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 10 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 1 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 2 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 3 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 4 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 5 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 6 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 7 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 8 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 9 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 10 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 11 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 12 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 13 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 1 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 2 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 3 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 4 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 5 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 6 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 7 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 8 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 9 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 10 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 11 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 12 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 13 coming into force by S.I. 1994/1983 reg. 1
- Sch. 5 Pt. 3 para. 33-34 inserted by S.I. 2005/2210 reg. 3
- Sch. 6 Pt. 4A inserted by S.I. 2005/2210 reg. 5
- Sch. 6 para. 24A(3A) words substituted by S.I. 2019/685 Sch. 1 para. 53
- Sch. 6 Pt. 1 para. 4(b) words omitted by S.I. 2005/2210 reg. 2(7)
- Sch. 6 Pt. 3 para. 9 words inserted by S.I. 2005/2210 reg. 4(4)
- Sch. 6 Pt. 3 para. 8(1)(a) words substituted by S.I. 2005/2210 reg. 4(2)

- Sch. 6 Pt. 3 para. 8(1)(b) words substituted by [S.I. 2005/2210 reg. 4\(3\)](#)
- Sch. 6 Pt. 3 para. 12(2) words substituted by [S.I. 2005/2210 reg. 4\(5\)](#)
- Sch. 7 Pt. II Ch. 1(crossheading)(debtors) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(corporation)(tax)(provisions) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 11-12 inserted by [S.I. 2005/2210 reg. 6\(4\)](#)
- art. 2(1) words substituted by [S.I. 2001/3649 art. 465](#)
- reg. 10A inserted by [S.I. 2005/2210 reg. 2\(4\)](#)